

**GOVERNMENT OF TELANGANA
ABSTRACT**

Telangana Goods and Services Tax Act, 2017 – Notifying the appointed day for
section 51 (Tax Deduction at Source) – Notification – Orders – Issued.

Revenue (CT-II) Department

G.O.Ms.No. 238

**Dated: 26-10-2017
Read**

From the Commissioner of State Tax, Telangana State, Hyderabad,
CCT's Ref No. A(1)/63/2017, Dt. 25.09.2017.

ORDER :

The following Notification will be published in an Extra-ordinary issue of
Telangana Gazette Dated:26.10.2017.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 of
the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State
Government hereby appoints the 18th day of September, 2017 as the date on
which the provisions of sub-section (1) of section 51 of the said Act shall come
into force with respect to persons specified under clauses (a) and (b) of sub-
section (1) of section 51 of the said Act and the persons specified below under
clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one percent or more
participation by way of equity or control, to carry out any
function;
- (b) Society established by the Central Government or the State
Government or a Local Authority under the Societies Registration
Act, 1860 (21 of 1860);
- (c) Public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the
payment made or credited to the supplier of taxable goods or services or both
with effect from a date to be notified subsequently, on the recommendations
of the Council, by the State Government.

P.T.O.

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2. This Notification shall be deemed to come into force with effect from 18.09.2017.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (he is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad

The General Administration (Vigilance & Enforcement) Department, Telangana, B.R.K.R. Building, Hyderabad

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad

The Director General, General Administration (Vigilance & Enforcement) Dept., Telangana State, B.R.K.R. Buildings, Hyderabad

Copy to:

The Accountant General, O/o the AG, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to the Principal Secretary to Hon'ble Chief Minister, Government of Telangana

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department
Sf/Sc

// FORWARDED :: BY ORDER //

SECTION OFFICER